

**Bureau of Motor and Alternative Fuel Taxes
Second Quarter 2016 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-16)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.3067 - 0.7653

Jurisdiction	Diesel/ Kerosene		Gasoline		Liq Nat. Gas/LNG		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	83	0.1900	83	0.1600	18	0.0000	83	0.1900	83	0.0000
AR Arkansas	84	0.2250	84	0.2150	17	0.0500	84	0.1650	84	0.0500
*AZ Arizona	93	0.2600	84	0.1800	17	0.0000	93	0.0000	86	0.0000
*CA California	82	0.4500	82	0.0000	17	0.1017	82	0.0600	82	0.0887
CO Colorado	84	0.2050	84	0.2200	17	0.0700	84	0.0700	84	0.0900
*CT Connecticut	83	0.5030	82	0.2500	17	0.2600	82	0.2600	82	0.2600
DE Delaware	80	0.2200	80	0.2300	17	0.2200	80	0.2200	80	0.2200
*FL Florida	84	0.3377	84	0.3159	17	0.0000	83	0.0000	82	0.0000
GA Georgia	88	0.2900	88	0.2600	17	0.2600	88	0.2600	88	0.2600
IA Iowa	85	0.3250	85	0.3080	18	0.3250	85	0.3000	84	0.3100
*ID Idaho	84	0.3200	82	0.0000	17	0.3490	84	0.2320	84	0.3200
IL Illinois	84	0.3560	84	0.3180	17	0.2810	84	0.2810	84	0.2810
IN Indiana	67	0.1600	67	0.1800	33	0.1600	67	0.1600	67	0.1600
IN Surtax	68	0.1100	68	0.1100	34	0.1100	68	0.1100	68	0.1100
KS Kansas	84	0.2600	84	0.2400	17	0.2600	84	0.2300	84	0.2400
KY Kentucky	59	0.2160	59	0.2460	33	0.2160	59	0.2460	59	0.2160
KY Surtax	60	0.1020	60	0.0440	34	0.1020	60	0.0440	60	0.1020
*LA Louisiana	84	0.2000	84	0.2000	17	0.2000	84	0.1460	84	0.2000
MA Massachusetts	83	0.2400	83	0.2400	18	0.1600	83	0.1600	83	0.1600
MD Maryland	82	0.3335	82	0.3260	17	0.3260	82	0.3260	82	0.3260
*ME Maine	79	0.3120	78	0.0000	17	0.1780	79	0.2190	79	0.2430
MI Michigan	06	0.2630	83	0.0000	17	0.0000	83	0.0000	83	0.0000
*MN Minnesota	85	0.2850	85	0.2850	17	0.1710	85	0.2135	85	0.3134
*MO Missouri	84	0.1700	83	0.1700	17	0.0000	84	0.1700	84	0.0000
*MS Mississippi	84	0.1800	84	0.1800	17	0.1800	84	0.1700	84	0.2280
*MT Montana	84	0.2775	84	0.0000	17	0.0000	82	0.0518	83	0.0700
NC North Carolina	84	0.3500	84	0.3500	17	0.3500	84	0.3500	84	0.3500
ND North Dakota	84	0.2300	84	0.2300	17	0.0000	84	0.2300	84	0.2300
NE Nebraska	84	0.2680	84	0.2680	17	0.2680	84	0.2680	84	0.2680
NH New Hampshire	78	0.2220	78	0.0000	17	0.2220	78	0.2220	78	0.2220
NJ New Jersey	80	0.1750	80	0.1450	17	0.0925	80	0.0925	80	0.0925
NM New Mexico	84	0.2100	82	0.0000	17	0.0000	84	0.0000	83	0.0000
NV Nevada	84	0.2700	82	0.2300	17	0.2700	84	0.2200	84	0.2100
*NY New York	82	0.3815	82	0.3870	17	0.0000	82	0.2170	82	0.0000
OH Ohio	24	0.2800	24	0.2800	17	0.2800	24	0.2800	11	0.0000
OK Oklahoma	84	0.1300	84	0.1600	17	0.0500	84	0.1600	84	0.0500
OR Oregon	82	0.0000	82	0.0000	17	0.0000	82	0.0000	82	0.0000
*PA Pennsylvania	89	0.6400	89	0.5030	17	0.3340	89	0.3710	89	0.5030
RI Rhode Island	80	0.3300	80	0.3300	17	0.3300	80	0.3300	80	0.0000
SC South Carolina	82	0.1600	82	0.1600	17	0.1600	82	0.1600	82	0.1600
SD South Dakota	84	0.2800	82	0.0000	17	0.0000	84	0.0000	84	0.0000
*TN Tennessee	84	0.1700	84	0.2000	17	0.2000	84	0.1400	82	0.1300
*TX Texas	85	0.2000	85	0.2000	18	0.1500	85	0.0000	85	0.1500
*UT Utah	84	0.2940	84	0.2940	17	0.1050	84	0.0000	84	0.1050
*VA Virginia	63	0.2020	63	0.1620	33	0.1620	63	0.1620	63	0.1620
VA Surtax	64	0.0350	64	0.0750	34	0.0750	64	0.0750	64	0.0750
VT Vermont	92	0.3100	79	0.0000	17	0.0000	79	0.0000	79	0.0000
*WA Washington	85	0.4450	85	0.4450	18	0.0000	83	0.0000	83	0.0000
WI Wisconsin	84	0.3290	84	0.3290	17	0.1970	84	0.2260	84	0.2470
*WV West Virginia	82	0.3320	82	0.3320	17	0.1510	82	0.2050	82	0.2350
WY Wyoming	84	0.2400	84	0.2400	17	0.2400	82	0.2400	82	0.2400

CANADIAN PROVINCES

*AB Alberta	84	0.3766	84	0.3766	17	0.0000	84	0.2723	83	0.0000
*BC Brit. Col.	83	0.6567	83	0.6132	17	0.0000	83	0.2121	83	0.0000
*MB Manitoba	86	0.4055	86	0.4055	18	0.2897	86	0.0869	84	0.2897
NB New Brunswick	82	0.6228	82	0.4490	17	0.6228	82	0.1941	82	0.6228
*NL Newfoundland 3/1-6/182	82	0.4779	82	0.4779	17	0.0000	82	0.2028	82	0.0000
NL Newfoundland 6/2-6/30	83	0.6228	83	0.9559	18	0.0000	83	0.2028	83	0.0000
NS Nova Scotia	82	0.4461	83	0.4490	17	0.4490	82	0.2028	82	0.4490
*ON Ontario	78	0.4142	78	0.4258	17	0.0000	78	0.1246	78	0.0000
PE Prince Edward Is	84	0.5851	84	0.3794	17	0.0000	84	0.0000	83	0.0000
QC Quebec	84	0.5851	82	0.5561	17	0.0000	82	0.0000	82	0.0000
SK Saskatchewan	84	0.4345	84	0.4345	17	0.0000	84	0.2607	82	0.0000

(*) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit WWW.IFTACH.ORG.

**Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
Footnotes**

Arizona - Vehicles less than 3 axles and with declared Gross Vehicle Weight under 26,001 lbs. are taxed at \$.18 per gallon

California - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

Connecticut - See Special Notice SN 2014 (2) Changes to the Conversion Factors on Motor Vehicle Fuels Occurring in Gaseous Form for information about conversion factors for compressed natural gas and propane.

Florida - Effective January 1, 2014 through December 31, 2018, natural gas fuel is exempt from the taxes imposed by Chapters 206 and 212, F.S.

Idaho - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660 ext 7601 or 7685.

Maine - CNG rate is per 100 standard cubic feet.

Minnesota - CNG rate: 0.2474 per 100 cubic foot or 0.002474 per cubic foot. The above tax rate converts CCF to GGE.

Mississippi - LNG is taxed per Diesel Gallon Equivalent beginning July 1, 2015. The tax rate was set by the 2014 Legislative Session to be taxed at \$.18 per Deisel Gallon Equivalent. CNG is sold to consumers on the Gasoline Gallon Equivalent of 5.660 lbs. However, the tax rate is still on the measurement of \$.18 cents per hundred cubic foot. The above tax rate converts CCF to GGE.

Missouri - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

Montana - Montana no longer requires gasoline, gasohol, and ethanol to be reported on the IFTA tax return.

New York - For information on B20, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State. For information on CNG and LNG, see TSB-M-13(1)M, Liquefied Natural Gas Treated the Same As Compressed Natural Gas. Both TSB-M's can be found at www.tax.ny.gov

Pennsylvania - To convert CNG from standard cubic feet(scf) into Gasoline Gallon Equivalents(GGEs), divide CNG(scf) units by 126.67. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

Tennessee - CNG is 5.66 lbs per gallon. For the purpose of determining the tax on liquified gas, a diesel gallon equivalent factor of six and six one-hundredths pounds (6.06 lbs.) per gallon shall be used.

Texas - Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

Virginia - Alternative fuels are taxed at the rates shown per Gasoline Gallon Equivalent (GGE). Visit <http://www.dmv.virginia.gov/commercial/#taxact/gge.html> for conversion instructions.

Washington - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information. Bio Diesel is reported as a Special Fuel at \$0.4450 a gallon and would be reported in the Diesel column.

Alberta - Effective 12:01 a.m. March 27, 2015, tax rates for gasoline, special diesel, gasohol, ethanol, methanol, E-85, M-85, A55 and biodiesel have increased from Canadian 9 cents per litre to 13 cents per litre, Tax rate for propane has increased from Canadian 6.5 cents per litre to 9.4 cents per litre. IFTA carriers may continue to use the Alberta IFTA quarterly tax return for the period January 1, 2015 to March 31, 2015, which reflects the old fuel tax rates. If the carriers pay tax at the new rates on fuel purchased between March 27, 2015 and March 31, 2015 and wish to make an adjustment to their return for the additional amount of tax paid, please make a request to Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA). TRA may ask for documentation to support the request and reserves the right to audit the adjustment.

British Columbia - Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel.

Ontario - Effective April 1, 2014, Biodiesel is a taxable product and taxed as diesel.

Manitoba - Tax rate for LNG and CNG is per cubic meter.

Louisiana - Beginning January 1, 2016 the tax on CNG, LNG, and LPG will be added to the price of the fuel dispensed at the pump or from a storage facility.

Utah - For Utah tax purposes, LNG is measured in Diesel Gallon Equivalents, meaning of 6.06 pounds of liquefied natural gas. CNG is measured in Gasoline Gallon Equivalents, meaning 5.660 pounds of compressed natural gas.

West Virginia - Compressed Natural Gas (CNG) is \$1.853 per 1,000 cubic feet. Compressed Natural Gas (CNG) - GGE Measure is \$0.235 per 126 cubic feet. Field Gas is \$1.684 per 1,000 cubic feet.

Newfoundland - Split rate 0.1650 Gas & Diesel effective Apr 1 - June 1, 2016. New rates effective June 2, 2016.